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UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON

Alex Rahin

CASE NO. 3:25-cv-05069-BHS
[to be filled in by Clerk's Office]

COMPLAINT FOR A CIVIL CASE

Jury Trial: ☐ Yes ☒ No

Plaintiff(s),

v.

Yuki Nakamura

Defendant(s).

I. THE PARTIES TO THIS COMPLAINT

A. Plaintiff(s)

Provide the information below for each plaintiff named in the complaint. Attach additional pages if needed.

Name Alex Rahin

Street Address 611 South Yakima Avenue

City and County Tacoma

State and Zip Code WA, 98405

Telephone Number _____

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B. Defendant(s)

Provide the information below for each defendant named in the complaint, whether the defendant is an individual, a government agency, an organization, or a corporation. For an individual defendant, include the person's job or title (if known). Attach additional pages if needed.

Defendant No. 1

Name Yuki Nakamura

Job or Title *(if known)*

Street Address 512 Barandon Walk

City and County London

State and Zip Code W11 1WL, United Kingdom

Telephone Number

Defendant No. 2

Name

Job or Title *(if known)*

Street Address

City and County

State and Zip Code

Telephone Number

Defendant No. 3

Name

Job or Title *(if known)*

Street Address

City and County

State and Zip Code

Telephone Number

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Defendant No. 4

Name

Job or Title (*if known*)

Street Address

City and County

State and Zip Code

Telephone Number

II. BASIS FOR JURISDICTION

Federal courts are courts of limited jurisdiction (limited power). Generally, only two types of cases can be heard in federal court: cases involving a federal question and cases involving diversity of citizenship of the parties. Under 28 U.S.C. § 1331, a case arising under the United States Constitution or federal laws or treaties is a federal question case. Under 28 U.S.C. § 1332, a case in which a citizen of one State sues a citizen of another State or nation and the amount at stake is more than \$75,000 is a diversity of citizenship case. In a diversity of citizenship case, no defendant may be a citizen of the same State as any plaintiff.

What is the basis for federal court jurisdiction? (*select all that apply*)☐ Federal question:

If checked complete section A.

☒ Diversity of citizenship:

If checked complete section B.

Fill out the paragraphs in this section that apply to this case.

A. If the Basis for Jurisdiction Is a Federal Question

List the specific federal statutes, federal treaties, and/or provisions of the United States Constitution that are at issue in this case. *Attach additional pages if needed.*

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B. If the Basis for Jurisdiction Is Diversity of Citizenship

1. The Plaintiff(s)

a. If the plaintiff is an individual.

The plaintiff (name) **Alex Rahin**, is a citizen of the
State of (name) **Washington**.

b. If the plaintiff is a corporation.

The plaintiff, (name) _____, is incorporated under
the laws of the State of (name) _____, and has its principal
place of business in the State of (name) _____.

(If more than one plaintiff is named in the complaint, attach an additional page providing the same information for each additional plaintiff.)

2. The Defendant(s)

a. If the defendant is an individual.

The defendant, (name) **Yuki Nakamura**, is a citizen of the
State of (name) _____. Or is a citizen of
(foreign nation) **Japan**.

b. If the defendant is a corporation.

The defendant, (name) _____, is incorporated under
the laws of the State of (name) _____, and has its principal
place of business in the State of (name) _____.

Or is incorporated under the laws of (foreign nation) _____,
and has its principal place of business in (name) _____.

(If more than one defendant is named in the complaint, attach an additional page providing the same information for each additional defendant.)

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3. The Amount in Controversy.

The amount in controversy-the amount the plaintiff claims the defendant owes or the amount at stake-is more than \$75,000, not counting interest and costs of court, because *(explain)* *Attach additional pages if needed:*

The defendant's false written allegations to the Internal Revenue Service (IRS) regarding the plaintiff's substantial tax liability of over \$550,000 have destroyed the plaintiff's opportunity to negotiate a waiver or significant reduction of that liability. As a direct result, the plaintiff is now exposed to additional IRS penalties, IRS audits, IRS legal actions, and severe financial harm well exceeding \$75,000, together with significant emotional distress.

III. STATEMENT OF CLAIM

Write a short and plain statement of the claim. Do not make legal arguments. State as briefly as possible the facts showing that each plaintiff is entitled to the damages or other relief sought. State how each defendant was involved and what each defendant did that caused the plaintiff harm or violated the plaintiff's rights, including the dates and places of that involvement or conduct. If more than one claim is asserted, number each claim and write a short and plain statement of each claim in a separate paragraph. Attach additional pages if needed.

On November 17, 2024, the defendant sent a seven-page letter to the Internal Revenue Service (IRS) containing numerous false allegations about the plaintiff: Accusations of financial and emotional abuse, coercion, physical aggression, improper tax deductions, incorrect and incomplete information on tax returns, and multiple other extremely serious allegations of misconduct. These statements are entirely untrue. By submitting them to the IRS, the defendant has caused the plaintiff severe financial harm, jeopardizing the plaintiff's ability to resolve existing tax obligations, and has inflicted substantial emotional distress, resulting in significant damage to the plaintiff's physical and mental health.

IV. RELIEF

State briefly and precisely what damages or other relief the plaintiff asks the court to order. Do not make legal arguments. Include any basis for claiming that the wrongs alleged are continuing at the present time. Include the amounts of any actual damages claimed for the acts alleged and the basis for these amounts. Include any punitive or exemplary damages claimed, the amounts, and the reasons you claim you are entitled to actual or punitive money damages. Attach additional pages if needed.

The plaintiff seeks an award of actual damages exceeding \$750,000 to compensate for the lost opportunity to reduce or eliminate a substantial tax liability (over \$550,000), along with the resulting penalties, fees, exposure to legal action and audits, as well as significant emotional distress caused by the defendant's false accusations. Because these damaging statements remain on record with the IRS, the plaintiff faces ongoing harm in the form of continued audits, penalties, and legal actions. The plaintiff further seeks punitive damages in an amount sufficient to punish and deter the defendant's malicious and reckless conduct in submitting these knowingly false statements.

V. CERTIFICATION AND CLOSING

Under Federal Rule of Civil Procedure 11, by signing below, I certify to the best of my knowledge, information, and belief that this complaint: (1) is not being presented for an improper

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purpose, such as to harass, cause unnecessary delay, or needlessly increase the cost of litigation;
(2) is supported by existing law or by a nonfrivolous argument for extending, modifying, or
reversing existing law; (3) the factual contentions have evidentiary support or, if specifically so
identified, will likely have evidentiary support after a reasonable opportunity for further
investigation or discovery; and (4) the complaint otherwise complies with the requirements of
Rule 11.

I agree to provide the Clerk's Office with any changes to my address where case-related
papers may be served. I understand that my failure to keep a current address on file with the
Clerk's Office may result in the dismissal of my case.

Date of signing: January 27th, 2025

Signature of Plaintiff



Printed Name of Plaintiff

Alex Rahin

Date of signing:

Signature of Plaintiff

Printed Name of Plaintiff

Date of signing:

Signature of Plaintiff

Printed Name of Plaintiff